



Receive tax bulletins by e-mail.

To subscribe, send an e-mail to:
join-alltax@list.utah.gov
Leave "subject" and "message" blank.

Tax Bulletin

Tax Bulletin 23-07

Re: Municipal Energy Sales and Use Tax Rates for River Heights, Springville, Vineyard and Midway City

Utah Code §10-1-304 allows a municipality to impose a municipal energy sales and use tax on the sale or use of taxable energy at a rate of up to 6 percent of the delivered value.

The Tax Commission rate chart has been updated to show current rates for:

- River Heights (Cache County)..... 5.0 percent
- Providence (Cache County) 5.0 percent
- Springville (Utah County) 6.0 percent
- Vineyard (Utah County) 6.0 percent
- Midway City (Wasatch County)..... 6.0 percent

Find the rate chart online at **tax.utah.gov/sales/rates.html**.

Sellers must collect tax at the current rates.

The tax rate will be shown on the *Municipal Energy Sales and Use Tax Return* (TC-62E) beginning with the January period (monthly filers) or the January-March period (quarterly filers). The return number will change from TC-61E to TC-62E.

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.